

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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| In re: | : | |
| MOTORS LIQUIDATION COMPANY <i>et al.</i> , | : | Chapter 11 |
| f/k/a General Motors Corp., et al. | : | |
| | : | Case No. 09-50026 (REG) |
| | : | |
| Debtors. | : | (Jointly Administered) |

**OHIO DEPARTMENT OF TAXATION'S JOINDER IN TEXAS COMPTROLLER'S
RESPONSE TO DEBTORS' MOTION REGARDING ALTERNATIVE DISPUTE
RESOLUTION PROCEDURES**

The Ohio Department of Taxation ("ODT"), through Ohio Attorney General Richard Cordray, hereby joins in the Texas Comptroller's Response to Debtors' Motion Regarding Alternative Dispute Resolution Procedures and states as follows:

1. ODT has filed tax claims that exceed \$37 million in this case. Such claims are based on substantially on state tax audits that are in various stages of completion.
2. Throughout the audit and assessment process, ODT has requested that Debtors provide certain documentation, which Debtors have failed to provide.
3. Until documentation is provided to ODT, good faith negotiations cannot occur.
4. ODT has been able to resolve audit and assessment issues in other complex bankruptcy cases without having to incur the expense of alternative dispute resolutions ("ADR"). Currently, ODT and other taxing authorities are resolving audit issues in the Chrysler bankruptcy without ADR procedures.
5. Until such time as Debtors have fully cooperated with ODT regarding audit issues, mediation or other ADR procedures would be ineffective and would impose a financial burden upon ODT.

Dated: 2/3/10

Respectfully Submitted,

RICHARD CORDRAY
Ohio Attorney General

/s/ Victoria D. Garry _____
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Attorney for Ohio Department of Taxation

CERTIFICATE OF SERVICE

This is to certify that on February 3, 2010, a true and correct copy of the was served via the Court's electronic filing system on all parties that have entered their appearance herein so as to receive electronic service of pleadings.

RICHARD CORDRAY
Ohio Attorney General

/s/ Victoria D. Garry _____
VICTORIA D. GARRY
Assistant Attorney General